

ERC

DESCRIPTION

0028        The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid.

An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when Processing Site equals "E" (Austin) and Form 2350 is present,

OR

When the Processing Site equals "E" and at least one of the following is present: Forms 56, 9465, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.

See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.

OR

When the Processing Site equals "E" and Form 4868 is present, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession, or Taxpayer abroad box is checked, or 1040NR Filer with no wages subject to U.S. Income Tax withholding box is checked"

See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.

0312        If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.

If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.

If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.

If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.

For forms 2350, 9465, and 56, if Primary, Secondary, Decedent, or Fiduciary names contains an ampersand.